

CHAPTER 48

PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD**Notes**

1. This chapter does not cover:
 - (a) articles of Chapter 30;
 - (b) stamping foils of heading No 3212;
 - (c) perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
 - (d) paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading No 3401) or with polishes, creams or similar preparations (heading No 3405);
 - (e) sensitised paper or paperboard of heading Nos 3701 to 3704;
 - (f) paper impregnated with diagnostic or laboratory reagents (heading No 3822);
 - (g) paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading No 4814 (Chapter 39);
 - (h) articles of heading No 4202 (for example, travel goods);
 - (ij) articles of Chapter 46 (manufactures of plaiting material);
 - (k) paper yarn or textile articles of paper yarn (Section XI);
 - (l) articles of Chapter 64 or 65;
 - (m) abrasive paper or paperboard (heading No 6805) or paper- or paperboard-backed mica (heading No 6814) (paper and paperboard coated with mica powder are, however, to be classified in this chapter);
 - (n) metal foil backed with paper or paperboard (Section XV);
 - (o) articles of heading No 9209; or
 - (p) articles of Chapter 95 (for example, toys, games, sports requisites) or Chapter 96 (for example, buttons).
2. Subject to the provisions of note 6, heading Nos 4801 to 4805 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading No 4803 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.
3. In this Chapter the expression 'newsprint' means uncoated paper of a kind used for the printing of newspapers, of which not less than 65 % by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2,5 micrometres (microns), weighing not less than 40 g/m² and not more than 65 g/m².
4. In addition to handmade paper and paperboard, heading No 4802 covers only paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical process and satisfying any of the following criteria:
 - For paper or paperboard weighing not more than 150 g/m²:
 - (a) containing 10 % or more of fibres obtained by a mechanical process, and:
 1. weighing not more than 80 g/m²; or
 2. coloured throughout the mass; or
 - (b) containing more than 8 % ash, and:
 1. weighing not more than 80 g/m²; or

- 2. coloured throughout the mass; or
 - (c) containing more than 3 % ash and having a brightness of 60 % or more; or
 - (d) containing more than 3 % but not more than 8 % ash, having a brightness less than 60 %, and a burst index equal to or less than 2,5 kPa·m²/g; or
 - (e) containing 3 % ash or less, having a brightness of 60 % or more, and a burst index equal to or less than 2,5 kPa·m²/g.
- For paper or paperboard weighing more than 150 g/m²:
- (a) coloured throughout the mass; or
 - (b) having a brightness of 60 % or more, and
 - 1. a caliper of 225 micrometres (microns) or less; or
 - 2. a caliper more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content more than 3 %; or
 - (c) having a brightness of less than 60 %, a caliper of 254 micrometres (microns) or less and an ash content more than 8 %.

Heading No 4802 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.

5. In this chapter, 'kraft paper and paperboard' means paper and paperboard of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.
6. Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the heading Nos 4801 to 4811 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.
7. (A) Heading Nos 4801, 4802, 4804 to 4808, 4810 and 4811 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:
 - (a) in strips or rolls of a width exceeding 15 cm; or
 - (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

Except that handmade paper and paperboard in any size or shape as made directly and having all its edges deckled remains classified, subject to the provisions of note 6, in heading No 4802.
- (B) Heading Nos 4803 and 4809 apply only to paper, cellulose wadding and webs of cellulose fibres:
 - (a) in strips or rolls of a width exceeding 36 cm; or
 - (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.
8. For the purposes of heading No 4814, the expression 'wallpaper and similar wall coverings' applies only to:
 - (a) paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:
 - (i) grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (e.g. with textile flock), whether or not coated or covered with transparent protective plastics;
 - (ii) with an uneven surface resulting from the incorporation of particles of wood, straw, etc.;
 - (iii) coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated;
 - (iv) covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;
 - (b) borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;
 - (c) wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as floor coverings and wall coverings are to be classified within heading No 4815.

9. Heading No 4820 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.
10. Heading No 4823 applies *inter alia* to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.
11. Except for the goods of heading No 4814 or 4821, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods fall within Chapter 49.

Subheading notes

1. For the purposes of subheadings 4804 11 and 4804 19, 'kraftliner' means machine-finished or machine-glazed paper and paperboard, of which not less than 80 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m² and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

Weight (g/m ²)	Minimum Mullen bursting strength (kPa)
115	393
125	417
200	637
300	824
400	961

2. For the purposes of subheadings 4804 21 and 4804 29, 'sack kraft paper' means machine-finished paper, of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications:

(a) having a Mullen burst index of not less than 3,7 kPa·m²/g and a stretch factor of more than 4,5 % in the cross direction and of more than 2 % in the machine direction;

(b) having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight:

Weight (g/m ²)	Minimum tear (mN)		Minimum tensile (kN/m)	
	Machine direction	Machine direction plus cross direction	Cross direction	Machine direction plus cross direction
60	700	1 510	1,9	6
70	830	1 790	2,3	7,2
80	965	2 070	2,8	8,3
100	1 230	2 635	3,7	10,6
115	1 425	3 060	4,4	12,3

3. For the purposes of subheading 4805 10, 'semi-chemical fluting paper' means paper, in rolls, of which not less than 65 % by weight of the total fibre content consists of unbleached hardwood fibres obtained by a semi-chemical pulping process, and having a CMT 60 (Concora medium test with 60 minutes of conditioning) crush resistance exceeding 196 newtons at 50 % relative humidity, at 23 °C.
4. For the purposes of subheading 4805 30, 'sulphite wrapping paper' means machine-glazed paper, of which more than 40 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8 % and having a Mullen burst index of not less than 1,47 kPa·m²/g.

5. For the purposes of subheading 4810 21, 'light-weight coated paper' means paper, coated on both sides, of a total weight not exceeding 72 g/m², with a coating weight not exceeding 15 g/m² per side, on a base of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

Additional note

1. For the purposes of subheading 4801 00 10, the expression 'newsprint' shall be taken to apply to white paper or to paper which has been slightly coloured in the pulp, the mechanical pulp content of which represents at least 70 % of the total fibre content, glazed to an extent not exceeding 130 seconds Bekk, unsized, weighing not less than 40 g/m² and not more than 57 g/m², with watermarks not less than 4 cm but not more than 10 cm apart, in reels of a width of not less than 31 cm, containing 8 % or less by weight of fillers, and intended for the printing of daily newspapers, weekly papers or other periodicals of heading No 4902, published at least 10 times per year.

CN code	Description	Rate of duty		Supplementary unit
		autonomous (%)	conventional (%)	
1	2	3	4	5
4801 00	Newsprint, in rolls or sheets:			
4801 00 10	— Mentioned in the additional note 1 to this chapter ⁽¹⁾	7	1,5 ⁽²⁾	—
4801 00 90	— Other	18	1,5	—
4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, other than paper of heading No 4801 or 4803; hand-made paper and paperboard:			
4802 10 00	— Hand-made paper and paperboard	15	Free	—
4802 20 00	— Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	18	4,8	—
4802 30 00	— Carbonising base paper	18	Free	—
4802 40	— Wallpaper base:			
4802 40 10	— — Not containing fibres obtained by a mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres	18	3,2	—
4802 40 90	— — Other	18	3,2	—
	— Other paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres:			
4802 51	— — Weighing less than 40 g/m ² :			
4802 51 10	— — — Paper weighing not more than 15 g/m ² for use in stencil making ⁽¹⁾	6	Free	—
4802 51 90	— — — Other	18	3,2	—
4802 52	— — Weighing 40 g/m ² or more but not more than 150 g/m ² :			
4802 52 20	— — — In rolls	18	3,2	—
4802 52 80	— — — In sheets	18	3,2	—
4802 53	— — Weighing more than 150 g/m ² :			
4802 53 20	— — — In rolls	18	3,2	—

⁽¹⁾ Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

⁽²⁾ WTO tariff quota: see Annex 7.

CN code	Description	Rate of duty		Supplementary unit
		autonomous (%)	conventional (%)	
1	2	3	4	5
4802 53 80	— — — In sheets	18	3,2	—
4802 60	— Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical process:			
	— — Weighing less than 72 g/m ² and of which more than 50 % by weight of the total fibre content consists of fibres obtained by a mechanical process:			
4802 60 11	— — — In rolls	18	Free	—
4802 60 19	— — — In sheets	18	Free	—
	— — Other:			
4802 60 91	— — — In rolls	18	3	—
4802 60 99	— — — In sheets	18	3	—
4803 00	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets:			
4803 00 10	— Cellulose wadding	18	3,2	—
	— Creped paper and webs of cellulose fibres (tissues), weighing, per ply:			
4803 00 31	— — Not more than 25 g/m ²	18	3,2	—
4803 00 39	— — More than 25 g/m ²	18	3,2	—
4803 00 90	— Other	18	3,2	—
4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading No 4802 or 4803:			
	— Kraftliner:			
4804 11	— — Unbleached:			
	— — — Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process:			
4804 11 11	— — — — Weighing less than 150 g/m ²	18	2,8	—
4804 11 15	— — — — Weighing 150 g/m ² or more but less than 175 g/m ²	18	2,8	—
4804 11 19	— — — — Weighing 175 g/m ² or more	18	2,8	—
4804 11 90	— — — Other	18	2,8	—
4804 19	— — Other:			
	— — — Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process:			
	— — — — Composed of one or more layers unbleached and an outside layer bleached, semi-bleached or coloured, weighing per m ² :			
4804 19 11	— — — — — Less than 150 g	18	2,8	—
4804 19 15	— — — — — 150 g or more but less than 175 g	18	2,8	—
4804 19 19	— — — — — 175 g or more	18	2,8	—

CN code	Description	Rate of duty		Supplementary unit
		autonomous (%)	conventional (%)	
1	2	3	4	5
	— — — — Other, weighing per m ² :			
4804 19 31	— — — — — Less than 150 g	18	2,8	—
4804 19 35	— — — — — 150 g or more but less than 175 g	18	2,8	—
4804 19 39	— — — — — 175 g or more	18	2,8	—
4804 19 90	— — — Other	18	2,8	—
	— Sack kraft paper:			
4804 21	— — Unbleached:			
4804 21 10	— — — Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process	18	3,2	—
4804 21 90	— — — Other	18	2,8	—
4804 29	— — Other:			
4804 29 10	— — — Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process	18	3,2	—
4804 29 90	— — — Other	18	2,8	—
	— Other kraft paper and paperboard weighing 150 g/m² or less:			
4804 31	— — Unbleached:			
4804 31 10	— — — For the manufacture of paper yarn of heading No 5308 or of paper yarn reinforced with metal of heading No 5607 ⁽¹⁾	6	Free	—
	— — — Other:			
	— — — — Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process:			
4804 31 51	— — — — — Kraft electro-technical insulating paper	18	2,8	—
4804 31 59	— — — — — Other	18	2,8	—
4804 31 90	— — — — Other	18	2,8	—
4804 39	— — Other:			
4804 39 10	— — — For the manufacture of paper yarn of heading No 5308 or of paper yarn reinforced with metal of heading No 5607 ⁽¹⁾	6	Free	—
	— — — Other:			
	— — — — Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process:			
4804 39 51	— — — — — Bleached uniformly throughout the mass	18	2,8	—
4804 39 59	— — — — — Other	18	2,8	—
4804 39 90	— — — — Other	18	2,8	—

⁽¹⁾ Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

CN code	Description	Rate of duty		Supplementary unit
		autonomous (%)	conventional (%)	
1	2	3	4	5
	– Other kraft paper and paperboard weighing more than 150 g/m² but less than 225 g/m²:			
4804 41	– – Unbleached:			
4804 41 10	– – – Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process	18	2,8	—
	– – – Other:			
4804 41 91	– – – – Saturating kraft	18	2,8	—
4804 41 99	– – – – Other	18	2,8	—
4804 42	– – Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process:			
4804 42 10	– – – Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process	18	2,8	—
4804 42 90	– – – Other	18	2,8	—
4804 49	– – Other:			
4804 49 10	– – – Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process	18	2,8	—
4804 49 90	– – – Other	18	2,8	—
	– Other kraft paper and paperboard weighing 225 g/m² or more:			
4804 51	– – Unbleached:			
4804 51 10	– – – Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process	18	2,8	—
4804 51 90	– – – Other	18	2,8	—
4804 52	– – Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process:			
4804 52 10	– – – Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process	18	2,8	—
4804 52 90	– – – Other	18	2,8	—
4804 59	– – Other:			
4804 59 10	– – – Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process	18	2,8	—
4804 59 90	– – – Other	18	2,8	—
4805	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in note 2 to this chapter:			
4805 10 00	– Semi-chemical fluting paper (corrugating medium)	18	3,2	—
	– Multi-ply paper and paperboard:			
4805 21 00	– – Each layer bleached	18	3,2	—
4805 22	– – With only one outer layer bleached:			
4805 22 10	– – – Testliner	18	3,2	—

CN code	Description	Rate of duty		Supplementary unit
		autonomous (%)	conventional (%)	
1	2	3	4	5
4805 22 90	— — — Other	18	3,2	—
4805 23 00	— — Having three or more layers, of which only the two outer layers are bleached	18	3,2	—
4805 29	— — Other:			
4805 29 10	— — — Testliner	18	3,2	—
4805 29 90	— — — Other	18	3,2	—
4805 30	— Sulphite wrapping paper:			
4805 30 10	— — Weighing less than 30 g/m ²	18	3,2	—
4805 30 90	— — Weighing 30 g/m ² or more	18	4,8	—
4805 40 00	— Filter paper and paperboard	18	3,2	—
4805 50 00	— Felt paper and paperboard	18	3,2	—
4805 60	— Other paper and paperboard, weighing 150 g/m² or less:			
4805 60 10	— — Strawpaper and strawboard	18	Free	—
	— — Paper and paperboard for corrugated paper and paperboard:			
4805 60 20	— — — Wellenstoff	18	3,2	—
4805 60 40	— — — Testliner	18	3,2	—
4805 60 60	— — — Other	18	3,2	—
4805 60 90	— — Other	18	4,8	—
4805 70	— Other paper and paperboard, weighing more than 150 g/m² but less than 225 g/m²:			
	— — Paper and paperboard for corrugated paper and paperboard:			
4805 70 11	— — — Testliner	18	3,2	—
4805 70 19	— — — Other	18	3,2	—
4805 70 90	— — Other	18	3	—
4805 80	— Other paper and paperboard, weighing 225 g/m² or more:			
	— — Made from wastepaper:			
4805 80 11	— — — Testliner	18	3,2	—
4805 80 19	— — — Other	18	3,2	—
4805 80 90	— — Other	18	3,2	—
4806	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets:			
4806 10 00	— Vegetable parchment	18	4,8	—
4806 20 00	— Greaseproof papers	18	4,8	—
4806 30 00	— Tracing papers	18	4,8	—
4806 40	— Glassine and other glazed transparent or translucent papers:			
4806 40 10	— — Glassine papers	18	4,8	—
4806 40 90	— — Other	18	4,8	—

CN code	Description	Rate of duty		Supplementary unit
		autonomous (%)	conventional (%)	
1	2	3	4	5
4807	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets:			
4807 10 00	– Paper and paperboard, laminated internally with bitumen, tar or asphalt	18	5,6	—
4807 90	– Other:			
4807 90 10	– – Straw paper and paperboard, whether or not covered with paper other than straw paper	18	3,2	—
	– – Other:			
4807 90 50	– – – Made from wastepaper, whether or not covered with paper	18	4,8	—
4807 90 90	– – – Other	18	4,8	—
4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading No 4803:			
4808 10 00	– Corrugated paper and paperboard, whether or not perforated	21	4,8	—
4808 20 00	– Sack kraft paper, creped or crinkled, whether or not embossed or perforated	18	4,8	—
4808 30 00	– Other kraft paper, creped or crinkled, whether or not embossed or perforated	18	3,2	—
4808 90 00	– Other	18	3,2	—
4809	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets:			
4809 10 00	– Carbon or similar copying papers	19	4,8	—
4809 20	– Self-copy paper:			
4809 20 10	– – In rolls	19	4,8	—
4809 20 90	– – In sheets	19	4,8	—
4809 90 00	– Other	19	3,2	—
4810	Paper and paperboard, coated on one or both sides with kaolin (china clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets:			
	– Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres:			
4810 11	– – Weighing not more than 150 g/m ² :			
4810 11 10	– – – Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	19	4,8	—
	– – – Other:			
4810 11 91	– – – – In rolls	19	3,2	—
4810 11 99	– – – – In sheets	19	3,2	—
4810 12 00	– – Weighing more than 150 g/m ²	19	4,8	—

CN code	Description	Rate of duty		Supplementary unit
		autonomous (%)	conventional (%)	
1	2	3	4	5
	– Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical process:			
4810 21 00	– – Light-weight coated paper	19	4,8	—
4810 29	– – Other:			
	– – – In rolls:			
4810 29 11	– – – – Wallpaper base	19	4,8	—
4810 29 19	– – – – Other	19	4,8	—
4810 29 90	– – – In sheets	19	4,8	—
	– Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:			
4810 31 00	– – Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less	19	4,8	—
4810 32	– – Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ² :			
4810 32 10	– – – Coated with kaolin	19	4	—
4810 32 90	– – – Other	19	4,8	—
4810 39 00	– – Other	19	Free	—
	– Other paper and paperboard:			
4810 91	– – Multi-ply:			
4810 91 10	– – – Each layer bleached	19	4,8	—
4810 91 30	– – – With only one outer layer bleached	19	4,8	—
4810 91 90	– – – Other	19	4,8	—
4810 99	– – Other:			
4810 99 10	– – – Bleached paper and paperboard, coated with kaolin	19	4,6	—
4810 99 30	– – – Coated with mica powder	15	3,2	—
4810 99 90	– – – Other	19	4,8	—
4811	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or sheets, other than goods of the kind described in heading No 4803, 4809 or 4810:			
4811 10 00	– Tarred, bituminised or asphalted paper and paperboard	19	4,8	—
	– Gummed or adhesive paper and paperboard:			
4811 21 00	– – Self-adhesive	19	3,2	—
4811 29 00	– – Other	19	4,8	—
	– Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives):			
4811 31 00	– – Bleached, weighing more than 150 g/m ²	19	4,6	—
4811 39 00	– – Other	19	4,8	—
4811 40 00	– Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	19	4,8	—

CN code	Description	Rate of duty		Supplementary unit
		autonomous (%)	conventional (%)	
1	2	3	4	5
4811 90	– Other paper, paperboard, cellulose wadding and webs of soft cellulose:			
4811 90 10	– – Continuous forms	19	4,8	—
4811 90 90	– – Other	19	3,2	—
4812 00 00	Filter blocks, slabs and plates, of paper pulp	17	4,8	—
4813	Cigarette paper, whether or not cut to size or in the form of booklets or tubes:			
4813 10 00	– In the form of booklets or tubes	15	Free	—
4813 20 00	– In rolls of a width not exceeding 5 cm	15	Free	—
4813 90 00	– Other	14	Free	—
4814	Wallpaper and similar wall coverings; window transparencies of paper:			
4814 10 00	– ‘Ingrain’ paper	19	3,2	—
4814 20 00	– Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	23	4,8	—
4814 30 00	– Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven	14	2,4	—
4814 90	– Other:			
4814 90 10	– – Wallpaper and similar wall coverings, consisting of grained, embossed, surface-coloured, design-printed or otherwise surface-decorated paper, coated or covered with transparent protective plastics	19	4	—
4814 90 90	– – Other	19	4	—
4815 00 00	Floor coverings on a base of paper or of paperboard, whether or not cut to size	19	4,8	m ²
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes:			
4816 10 00	– Carbon or similar copying papers	19	3,2	—
4816 20 00	– Self-copy paper	19	3,2	—
4816 30 00	– Duplicator stencils	19	3,2	—
4816 90 00	– Other	19	3,2	—
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery:			
4817 10 00	– Envelopes	20	4,8	—
4817 20 00	– Letter cards, plain postcards and correspondence cards	20	3,2	—
4817 30 00	– Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	20	4,8	—

CN code	Description	Rate of duty		Supplementary unit
		autonomous (%)	conventional (%)	
1	2	3	4	5
4818	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres:			
4818 10	– Toilet paper:			
4818 10 10	– – Weighing, per ply, 25 g/m ² or less	19	3,2	—
4818 10 90	– – Weighing, per ply, more than 25 g/m ²	19	3,2	—
4818 20	– Handkerchiefs, cleansing or facial tissues and towels:			
4818 20 10	– – Handkerchiefs and cleansing or facial tissues	19	4,8	—
	– – Hand towels:			
4818 20 91	– – – In rolls	19	4,8	—
4818 20 99	– – – Other	19	4,8	—
4818 30 00	– Tablecloths and serviettes	19	4,8	—
4818 40	– Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles:			
	– – Sanitary towels, tampons and similar articles:			
4818 40 11	– – – Sanitary towels	19	3,2	—
4818 40 13	– – – Tampons	19	3,2	—
4818 40 19	– – – Other	19	3,2	—
	– – Napkins and napkin liners for babies and similar sanitary articles:			
4818 40 91	– – – Not put up for retail sale	19	4,8	—
4818 40 99	– – – Other	19	4	—
4818 50 00	– Articles of apparel and clothing accessories	19	4,8	—
4818 90	– Other:			
4818 90 10	– – Articles of a kind used for surgical, medical or hygienic purposes, not put up for retail sale	19	4,8	—
4818 90 90	– – Other	19	4,8	—
4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like:			
4819 10 00	– Cartons, boxes and cases, of corrugated paper or paperboard	20	4,8	—
4819 20	– Folding cartons, boxes and cases, of non-corrugated paper or paperboard:			
4819 20 10	– – With a weight of the paper or the paperboard of less than 600 g/m ²	20	4,8	—
4819 20 90	– – With a weight of the paper or the paperboard of 600 g/m ² or more	20	3,2	—
4819 30 00	– Sacks and bags, having a base of a width of 40 cm or more	20	4,8	—
4819 40 00	– Other sacks and bags, including cones	20	3,2	—

CN code	Description	Rate of duty		Supplementary unit
		autonomous (%)	conventional (%)	
1	2	3	4	5
4819 50 00	– Other packing containers, including record sleeves	20	4,8	—
4819 60 00	– Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	20	4,8	—
4820	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard:			
4820 10	– Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles:			
4820 10 10	– – Registers, account books, order books and receipt books	21	4,8	—
4820 10 30	– – Note books, letter pads and memorandum pads	21	4,8	—
4820 10 50	– – Diaries	21	6,4	—
4820 10 90	– – Other	21	4,8	—
4820 20 00	– Exercise books	21	6,4	—
4820 30 00	– Binders (other than book covers), folders and file covers	21	4,8	—
4820 40	– Manifold business forms and interleaved carbon sets:			
4820 40 10	– – Continuous forms	21	3,2	—
4820 40 90	– – Other	21	4,8	—
4820 50 00	– Albums for samples or for collections	21	6,4	—
4820 90 00	– Other	21	6,4	—
4821	Paper or paperboard labels of all kinds, whether or not printed:			
4821 10	– Printed:			
4821 10 10	– – Self-adhesive	20	3,2	—
4821 10 90	– – Other	20	3,2	—
4821 90	– Other:			
4821 90 10	– – Self-adhesive	20	3,2	—
4821 90 90	– – Other	20	3,2	—
4822	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened):			
4822 10 00	– Of a kind used for winding textile yarn	19	3,2	—
4822 90 00	– Other	19	3,2	—

CN code	Description	Rate of duty		Supplementary unit
		autonomous (%)	conventional (%)	
1	2	3	4	5
4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres:			
	– Gummed or adhesive paper, in strips or rolls:			
4823 11	– – Self-adhesive:			
	– – – Of a width not exceeding 10 cm, the coating of which consists of unvulcanised natural or synthetic rubber:			
4823 11 11	– – – – Self-adhesive on one side	16	Free	—
4823 11 19	– – – – Self-adhesive on both sides	16	Free	—
4823 11 90	– – – Other	19	3,2	—
4823 19 00	– – Other	19	Free	—
4823 20 00	– Filter paper and paperboard	19	4,8	—
4823 40 00	– Rolls, sheets and dials, printed for self-recording apparatus	19	3,2	—
	– Other paper and paperboard, of a kind used for writing, printing or other graphic purposes:			
4823 51	– – Printed, embossed or perforated:			
4823 51 10	– – – Continuous forms	19	4,8	—
4823 51 90	– – – Other	19	4,8	—
4823 59	– – Other:			
4823 59 10	– – – In strips or rolls for office machines and the like	19	Free	—
4823 59 90	– – – Other	19	Free	—
4823 60	– Trays, dishes, plates, cups and the like, of paper or paperboard:			
4823 60 10	– – Trays, dishes and plates	19	4,8	—
4823 60 90	– – Other	19	4,8	—
4823 70	– Moulded or pressed articles of paper pulp:			
4823 70 10	– – Moulded trays and boxes for packing eggs	19	6	—
4823 70 90	– – Other	19	6	—
4823 90	– Other:			
4823 90 10	– – Gaskets, washers and other seals, for use in civil aircraft ⁽¹⁾	19	Free	—
	– – Other:			
4823 90 15	– – – Cards, not punched, for punch card machines, whether or not in strips	19	3,2	—
4823 90 20	– – – Perforated paper and paperboard for Jacquard and similar machines	13	Free	—
4823 90 30	– – – Fans and hand screens; frames therefor and parts of such frames	21	Free	—
	– – – Other:			
4823 90 50	– – – – Cut to size or shape	19	3,2	—
4823 90 90	– – – – Other	19	6	—
⁽¹⁾ Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the preliminary provisions.				